

FYE 2009 Review - Annual Financial Report

School District: Woodford County
 Audit Firm Name: Mountjoy & Bressler, LLP
 Date: 2/9/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	10,405,338.10	10,637,253.65	-231,915.55	10,734,241.00	-96,987.35	Refer Pg 15 Financial Audit Report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	4,625,087.71	-4,625,087.71	0.00	4,625,087.71	
Revenue (State) - 3XXX (Not 3900)	10,935,346.31	10,940,929.64	-5,583.33	15,469,032.00	-4,528,102.36	
Revenue (Federal) - 4XXX	16,655.24	16,655.24	0.00	16,655.00	0.24	
Total Revenues	21,357,339.65	26,219,926.24	-4,862,586.59	26,219,928.00	-1.76	
Expenditures-Not including Transfers Out or On Behalf	21,591,682.12	21,631,925.83	-40,243.71	26,246,737.00	-4,614,811.17	
Expenditures-On Behalf	0.00	4,625,087.71	-4,625,087.71	0.00	4,625,087.71	
Total Expenditures	21,591,682.12	26,257,013.54	-4,665,331.42	26,246,737.00	10,276.54	Refer to Pg 15 Financial Audit Report, Classification difference of Debt Service Amount
Excess (Deficiency) of Revenues Over Expenditures	-234,342.47	-37,087.30	-197,255.17	-26,809.00	-10,278.30	
Other Financing Sources - Not Transfers In	39,571.23	39,785.73	-214.50	39,785.00	0.73	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	88,766.00	88,766.00	0.00	88,766.00	0.00	
Total Other Financing Sources, Uses and Transfers	-49,194.77	-48,980.27	-214.50	-48,981.00	0.73	
Net Change in Fund Balance	-283,537.24	-86,067.57	-197,469.67	-75,790.00	-10,277.57	
Beginning Fund Balance - July 1	4,331,657.35	4,331,657.35	0.00	4,534,097.00	-202,439.65	Unexplained difference in beginning balance and not matatching last year ending balance
Ending Balance - June 30	4,048,120.11	4,245,589.78	-197,469.67	4,458,307.00	-212,717.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	4,625,087.71	-4,625,087.71	4,625,088.00	-0.29	Refer Pg 15 Financial Audit Report reporting On Behalf revenue as \$4,625,088
On-Behalf Expenditures by Fund	0.00	4,625,087.71	-4,625,087.71	0.00	4,625,087.71	Financial Audit Report does not breakout On Behalf Expenditures among Fund
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	64,760.10	64,760.10	0.00	64,760.00	0.10	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,036,466.43	1,036,406.43	60.00	1,036,406.00	0.43	
Revenue (Federal) – 4XXX	1,571,704.50	1,571,286.99	417.51	1,571,287.00	-0.01	
Total Revenues	2,672,931.03	2,672,453.52	477.51	2,672,453.00	0.52	
Expenditures-Not including Transfers Out and not 0280	2,761,697.03	2,761,219.52	477.51	2,761,219.00	0.52	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,761,697.03	2,761,219.52	477.51	2,761,219.00	0.52	
Excess (Deficiency) of Revenues Over Expenditures	-88,766.00	-88,766.00	0.00	-88,766.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	88,766.00	88,766.00	0.00	88,766.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	88,766.00	88,766.00	0.00	88,766.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	364,734.00	364,734.00	0.00	364,734.00	0.00	
Total Revenues	364,734.00	364,734.00	0.00	364,734.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	364,734.00	364,734.00	0.00	364,734.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	364,734.00	364,734.00	0.00	364,734.00	0.00	
Total Other Financing Sources, Uses and Transfers	-364,734.00	-364,734.00	0.00	-364,734.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	2,306,712.00	2,306,712.00	0.00	2,306,712.00	0.00	
Revenue (State) – 3XXX	293,840.00	293,840.00	0.00	293,838.00	2.00	
Total Revenues	2,600,552.00	2,600,552.00	0.00	2,600,550.00	2.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	2,600,552.00	2,600,552.00	0.00	2,600,550.00	2.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	24,742.76	24,742.76	0.00	24,743.00	-0.24	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,120,601.31	2,120,601.31	0.00	2,120,600.00	1.31	
Total Other Financing Sources, Uses and Transfers	-2,095,858.55	-2,095,858.55	0.00	-2,095,857.00	-1.55	
Net Change in Fund Balance	504,693.45	504,693.45	0.00	504,693.00	0.45	
Beginning Fund Balance - July 1	553,809.71	553,809.71	0.00	553,810.00	-0.29	
Ending Balance - June 30	1,058,503.16	1,058,503.16	0.00	1,058,503.00	0.16	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	19,898.43	19,898.43	0.00	19,898.00	0.43	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	19,898.43	19,898.43	0.00	19,898.00	0.43	
Expenditures-Not including Transfers Out	3,936,092.93	3,936,092.93	0.00	3,936,093.00	-0.07	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,936,092.93	3,936,092.93	0.00	3,936,093.00	-0.07	
Excess (Deficiency) of Revenues Over Expenditures	-3,916,194.50	-3,916,194.50	0.00	-3,916,195.00	0.50	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	24,742.76	24,742.76	0.00	24,743.00	-0.24	
Total Other Financing Sources, Uses and Transfers	-24,742.76	-24,742.76	0.00	-24,743.00	0.24	
Net Change in Fund Balance	-3,940,937.26	-3,940,937.26	0.00	-3,940,938.00	0.74	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,365,149.00	-4,365,149.00	Unexplained difference in beginning balance and not matatching last year ending balance
Ending Balance - June 30	-3,940,937.26	-3,940,937.26	0.00	424,211.00	-4,365,148.26	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	206.93	206.93	0.00	207.00	-0.07	
Revenue State (3XXX)	0.00	0.00	0.00	313,531.00	-313,531.00	Refer Pg 15 Financial Audit Report
Total Revenues	206.93	206.93	0.00	313,738.00	-313,531.07	
Expenditures - Not Including Transfers Out	2,499,216.94	2,499,216.94	0.00	2,812,747.00	-313,530.06	
Total Expenditures	2,499,216.94	2,499,216.94	0.00	2,812,747.00	-313,530.06	
Excess (Deficiency) of Revenues Over Expenditures	-2,499,010.01	-2,499,010.01	0.00	-2,499,009.00	-1.01	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	2,485,335.31	2,485,335.31	0.00	2,485,334.00	1.31	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	2,485,335.31	2,485,335.31	0.00	2,485,334.00	1.31	
Net Change in Fund Balance	-13,674.70	-13,674.70	0.00	-13,675.00	0.30	
Beginning Fund Balance - July 1	13,674.70	13,674.70	0.00	13,675.00	-0.30	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	313,530.62	313,530.62	0.00	0.00	313,530.62	
Total Revenues	313,530.62	313,530.62	0.00	0.00	313,530.62	
Expenditures - Not Including Transfers Out	313,530.62	313,530.62	0.00	0.00	313,530.62	
Total Expenditures	313,530.62	313,530.62	0.00	0.00	313,530.62	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	13,674.70	13,674.70	0.00	0.00	13,674.70	
Ending Balance - June 30	13,674.70	13,674.70	0.00	0.00	13,674.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	27,329,192.66	32,191,301.74	-4,862,109.08	32,191,301.00	0.74	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	31,102,219.64	35,767,073.55	-4,664,853.91	35,756,796.00	10,277.55	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,773,026.98	-3,575,771.81	-197,255.17	-3,565,495.00	-10,276.81	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	39,571.23	39,785.73	-214.50	39,785.00	0.73	
Net Change in Fund Balance - Governmental Funds	-3,733,455.75	-3,535,986.08	-197,469.67	-3,525,710.00	-10,276.08	
Beginning Fund Balance - July 1 - Governmental Funds	4,912,816.46	4,912,816.46	0.00	9,466,731.00	-4,553,914.54	
Ending Fund Balance - June 30 - Governmental Funds	1,179,360.71	1,376,830.38	-197,469.67	5,941,021.00	-4,564,190.62	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,068,111.15	1,053,376.16	14,734.99	1,053,376.00	0.16	
Total Operating Revenues	1,068,111.15	1,053,376.16	14,734.99	1,053,376.00	0.16	
Expenditures-Not including Transfers Out or On-behalf	1,752,800.04	1,805,078.45	-52,278.41	1,891,221.00	-86,142.55	Refer to Pg 19 Financial Audit Report
Expenditures-On Behalf	0.00	91,339.46	-91,339.46	0.00	91,339.46	
Expenditures - Depreciation Only (Fund 81)	15,969.41	15,969.41	0.00	15,969.00	0.41	
Total Operating Expenses	1,768,769.45	1,912,387.32	-143,617.87	1,907,190.00	5,197.32	Refer to Pg 19 Financial Audit Report
Operating Income (Loss)	-700,658.30	-859,011.16	158,352.86	-853,814.00	-5,197.16	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	18,496.00	18,496.00	0.00	18,496.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	91,339.46	-91,339.46	91,339.00	0.46	
Donated Commodities – 4550	0.00	121,242.00	-121,242.00	121,242.00	0.00	
Revenue (Federal) - 4XXX, not 4550	704,778.00	706,334.00	-1,556.00	706,334.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	723,274.00	937,411.46	-214,137.46	937,411.00	0.46	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	22,615.70	78,400.30	-55,784.60	83,597.00	-5,196.70	
Beginning Net Assets - July 1	-60,398.57	-60,398.57	0.00	0.00	-60,398.57	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-37,782.87	18,001.73	-55,784.60	83,597.00	-65,595.27	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	136,989.33	136,989.33	0.00	136,989.00	0.33	
Total Operating Revenues	136,989.33	136,989.33	0.00	136,989.00	0.33	
Expenditures-Not including Transfers Out	148,215.84	166,950.20	-18,734.36	166,949.00	1.20	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	148,215.84	166,950.20	-18,734.36	166,949.00	1.20	
Operating Income (Loss)	-11,226.51	-29,960.87	18,734.36	-29,960.00	-0.87	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	18,734.36	-18,734.36	18,734.00	0.36	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	18,734.36	-18,734.36	18,734.00	0.36	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-11,226.51	-11,226.51	0.00	-11,226.00	-0.51	
Beginning Net Assets - July 1	74,912.28	74,912.28	0.00	74,912.00	0.28	
Ending Net Assets - June 30	63,685.77	63,685.77	0.00	63,686.00	-0.23	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,205,100.48	1,190,365.49	14,734.99	1,190,365.00	0.49	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,916,985.29	2,079,337.52	-162,352.23	2,074,139.00	5,198.52	
Operating Income (Loss) - Proprietary Funds	-711,884.81	-888,972.03	177,087.22	-883,774.00	-5,198.03	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	723,274.00	956,145.82	-232,871.82	956,145.00	0.82	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	11,389.19	67,173.79	-55,784.60	72,371.00	-5,197.21	
Net Assets, July 1, 2008 - Proprietary Funds	14,513.71	14,513.71	0.00	74,912.00	-60,398.29	
Net Assets, June 30, 2009 - Proprietary Funds	25,902.90	81,687.50	-55,784.60	147,283.00	-65,595.50	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	91,339.46	-91,339.46	91,339.00	0.46	Refer Pg 19 Financial Audit Report is reporting On Behalf Revenue as \$91, 339
Fund 51 - On-Behalf Expenditures	0.00	91,339.46	-91,339.46	0.00	91,339.46	Financial Audit Report does not breakout On Behalf Payments by Funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,878,918.22	1,878,996.72	-78.50	1,878,996.00	0.72	Refer Pg 30 Note D Financial Audit Report
Depreciation Expense - Fund 81	15,969.41	15,969.41	0.00	15,969.00	0.41	Refer Pg 19 and 30 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	4,735,161.53	-4,735,161.53	4,735,161.53	0.00	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	110,073.00	-110,073.00	Refer Pg 36 Note M Financial Audit Report reporting total on Behalf payments of \$4,735,161
On-Behalf Payments (Audit - KDE Web)	0.00	-4,735,161.53	4,735,161.53	-4,625,088.53	-110,073.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-38,177.71	-38,155.23	-22.48	0.00	-38,155.23	These are not being reviewed at this time
Deductions	1,878,918.22	1,878,996.72	-78.50	0.00	1,878,996.72	
Change Total assets	-1,917,095.93	-1,917,151.95	56.02	0.00	-1,917,151.95	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,917,095.93	-1,917,151.95	56.02	0.00	-1,917,151.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	15,969.41	15,969.41	0.00	0.00	15,969.41	
Change Total assets	-15,969.41	-15,969.41	0.00	0.00	-15,969.41	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-15,969.41	-15,969.41	0.00	0.00	-15,969.41	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-38,177.71	-38,155.23	-22.48	0.00	-38,155.23	These are not being reviewed at this time
Total Deductions - Fixed Assets	1,894,887.63	1,894,966.13	-78.50	0.00	1,894,966.13	
Change in Total Fixed Assets	-1,933,065.34	-1,933,121.36	56.02	0.00	-1,933,121.36	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,933,065.34	-1,933,121.36	56.02	0.00	-1,933,121.36	